Reset

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
Oil and Gas Producer's Tax Return

PLEASE TYPE OR PRINT IN BLUE OR BLACK INK

O&G Production-1
Rev. 6/09

Taxpayer _____ FEIN _____

Address _____

_____

Contact Person _____ Telephone (_____)_____

PRODUCTION PERIOD (MONTH / YEAR)

☐ Check here if any of the above information has changed since your last return was filed ☐ Check here if filing by Electronic Funds Transfer (EFT) ☐ Check here if filing an amended return

COUNTY / MUNICIPALITY	PRODUCTION TAX	PRIVILEGE TAX			WELLS PERMITTED 7/1/96 THRU 6/30/02			TOTAL
					PRODUCTION TAX	PRIVILEGE TAX		
	2%	4%	6%	8%	1%	2%	3%	
Subtotal								
Interest								
Penalty								
TOTALS								
							TOTAL AMOUNT REMITTED	

I hereby certify under penalty of perjury that I am duly authorized to make this tax return; that the information herein contained is true and correct and same is shown by the records of the identified producer; and that the amount of taxes accompanying this return is the true and correct amount of taxes due the State of Alabama by this producer.

Signed _____ Title _____

Reports and tax payments are due on or before the fifteenth day of the second month following the month of production.
Returns and payments made after due date are subject to penalty and interest charges.
ALL PREVIOUS FORMS ARE OBSOLETE AND SHOULD BE DESTROYED.

MAIL RETURNS TO:
Alabama Department of Revenue
Severance & License Section
P.O. Box 327560
Montgomery, AL 36132-7560

TELEPHONE: **(334) 353-7827**
FAX: **(334) 242-0770**
EFT Assistance: **1-800-322-4106 (option 7)**
Additional forms and information may be obtained at www.revenue.alabama.gov.

Instructions On Filing The Oil and Gas Producer's Return

All producers who have an interest in an oil or gas well in the state of Alabama are required to file a monthly producer's return regardless of who has responsibility for remitting the actual severance tax. The volumes reported and taxable value should be actual deliveries and not entitlement. Each month's related production and sales should be filed on a separate return. Corrections should be made on a separate amended return for each production month by replacing the previously filed return with a replacement return and reporting any additional tax due in the "TOTAL TAX REMITTED" box.

The "Amended Return" box must be checked on the O&G Production-1 form.

O&G Production-1 Form

The O&G Production-1 form is a cover sheet for the monthly severance tax return (form O&G Production-2). The individual counties, municipalities and the tax rates are consolidated on this sheet from the O&G Production-2 form(s). The inventories, production, and sales are reconciled for all the wells. All purchasers of the products are listed with their respective volumes and values, for the quantities purchased.

FEIN: Federal Employer's Identification Number issued to the company by the Federal Government.

Taxpayer and Mailing Address: Name the company is doing business under in the state of Alabama and the address used.

Contact Person and Telephone: Person to contact and their telephone number when questions regarding a tax return arise.

Production Period – Month/Year: The production period for which the report is being filed.

O&G Production-2 Form

The O&G Producer-2 form is a schedule which lists the individual wells separated by county, municipality and privilege tax rate. Each county, municipality and different applicable privlege tax rate is required to be on a separate form.

Well/Unit Name: The name of the well or unit as registered with the Alabama State Oil and Gas Board. Note: A unitized field should be reported as unit volumes versus the individual wells.

Permit Number: The number assigned to the well/unit by the Alabama State Oil and Gas Board.

Production Code: Codes representing the commodity the company is selling and remitting severance tax on for the producers.

100% Production: This is the 100% production applicable to the well. Note: This is not just the producer's interest in the well. Non-operators, if this data is not available, please write in "NON-OP".

Purchaser's Liability Volume: The volume the purchaser is responsible for remitting taxes on for the producers.

Purchaser's Liability Value: The amount paid for the volumes on which the purchaser is responsible for remitting taxes on for the producers.

Producer's Liability Volume: The volume the producer is liable for remitting taxes on.

Producer's Liability Value: The gross value for which the producer is receiving for the product. This value should equate to the purchaser's remittance statement.

Exempt Interest: The percentage amount which is exempt from Severance Tax which has been approved by the Alabama Department of Revenue, Severance & License Section. Approval must be granted prior to deduction being taken.

Other: Any other deductions which are not subject to severance taxes.

Producer's Net Taxable Value: The Purchased Value less the deductions.

TIK Volume: The volume applicable to other working interest owners who are taking their interest in kind and remitting individual severance taxes. These volumes are actual deliveries not entitlement, and are listed by producer.

TIK Producer: The name of the producer taking share of production in kind.

Wells in operation: _____ ☐ Check here if you are a Non-Operator

	PLANT PRODUCTS	OIL / CONDENSATE	GAS
Beginning	Gals	Bbls	MCF
Production during month	Gals	Bbls	MCF
Sold during month	Gals	Bbls	MCF
Used during month	Gals	Bbls	MCF
Closing inventory	Gals	Bbls	MCF

PURCHASERS	PRODUCT CODE	GALS / BBLS / MCF SOLD	VALUE